

## **MINUTES**

### **UTAH BOARD OF ACCOUNTANCY LICENSING BOARD MEETING**

**January 7, 2015**

**Room 475 Fourth Floor – 1:30 p.m.  
Heber Wells Building  
Salt Lake City, UT 84111**

**CONVENED: 1:50 pm**

**ADJOURNED: 3:50 p.m.**

**Bureau Manager:**

Dan S. Jones

**Board Secretary:**

Ann Naegelin

**Board Members Present:**

MacRay Curtis  
Robert Fuehr  
Wade Watkins  
Michael Gregory

**Board Members Absent:**

Carey Woolsey

**DOPL Staff**

Neena Bowen, Compliance Specialist

**Guests:**

Kyle Pexton, UACPA  
Christopher Yoakam  
Jeffrey Heath  
Richard Jaynes  
Randy Spencer, attorney for Heath & Jaynes, LLC

### **TOPICS FOR DISCUSSION**

#### **ADMINISTRATIVE BUSINESS:**

Approval of Minutes

A motion was made by Mr. Watkins to approve the December 3, 2014 minutes as written. Mr. Fuehr seconded the motion. Motion passed by unanimous vote.

Compliance Report

The Board reviewed the compliance report. All licensees are compliant with the terms of their probation.

**DISCUSSION ITEMS:**

Heath & Jaynes LLC  
Renewal Application

Mr. Jones reviewed the history for Heath & Jaynes LLC. Mr. Spencer responded to the comments from Mr. Jones. Mr. Fuehr made a motion that if Heath and Jaynes resubmits an application without Jaynes being included in the name and files an amendment to the entity registration with the Division of Corporations to conditionally grant the revised application for reinstatement of licensure until June 30, 2015. They will need meet the following conditions prior to June 30, 2015: change the name on all firm signage, letterhead, websites, etc. The entity will need to submit documentation of the following to the Division and the Board at the June Board meeting: notification to its clients of the name change and that Mr. Jaynes is not a licensed CPA; provide a copy of their form of engagement letter; and information given to clients with the completed tax return. If the documentation is acceptable to the Board then normal licensure may be granted at the June meeting. Mr. Watkins seconded the motion. Motion passed by unanimous vote.

Christopher Yoakam  
Reinstatement Application

Mr. Jones reviewed the history for Mr. Yoakam. Mr. Yoakam answered questions from the Board. Mr. Fuehr made a motion to reinstate the license. Mr. Gregory seconded the motion. Motion passed with three votes in favor. Mr. Watkins abstained from voting.

**ADJOURN AND NEXT MEETING:** Adjourned at 3:50 pm.

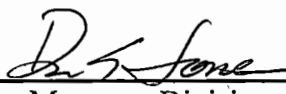
Next meeting scheduled for February 4, 2015.

*Note: These minutes are not intended to be a verbatim transcript but are intended to record the significant features of the business conducted in this meeting. Discussed items are not necessarily shown in the chronological order they occurred.*

2/4/15  
Date Approved

  
Chairperson, Utah Board of Accountancy

2-4-15  
Date Approved

  
Bureau Manager, Division of Occupational & Professional  
Licensing